



Summons

ORIGINAL

In the matter of James M. RamalhoInternal Revenue Service (Division): Small Business Self Employed DivisionIndustry/Area (name or number): Compliance Area 1Periods: January 1, 2002 through December 31, 2004

The Commissioner of Internal Revenue

To: James M. RamalhoAt: 24 Bullard Drive Hooksett New Hampshire 03106

You are hereby summoned and required to appear before Alan Rowe, Revenue Agent, Identification Number 02-00516
 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
 and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
 administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see the attachment to summons.

 Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:
1000 Elm Street Suite 900 Manchester, NH 03101 Telephone (603) 628-1047
Place and time for appearance at 1000 Elm Street Suite 900 Manchester, NH 03101 Telephone (603) 628-1047

 Department of the Treasury
 Internal Revenue Service

www.irs.gov

 Form 2039 (Rev. 12-2001)
 Catalog Number 21405J
on the 3rd day of November, 2005 at 9:00 o'clock a. m.
 Issued under authority of the Internal Revenue Code this 7th ^(year) day of October, 2005 ^(year)
Alan Rowe
 Signature of Issuing officer

Revenue Agent

Title

[Signature]
 Signature of approving officer (if applicable)

Group Manager

Title

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date October 7, 2005	Time 9:45 A.M.
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**How
Summons
Was
Served**

- ☒ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed. *
- ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
- ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature <i>A/C Rowe</i>	Title Revenue Agent
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: October 7, 2005 Time: 9:45 A.M.

Name of Noticee: James M. Ramalho

Address of Noticee (if mailed): 24 Bullard Drive Hooksett, NH 03106

- | | | |
|---|---|---|
| How
Notice
Was
Given | <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input checked="" type="checkbox"/> I gave notice by handing it to the noticee. |
| | <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____ | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | | <input type="checkbox"/> No notice is required. |

Signature <i>A/C Rowe</i>	Title Revenue Agent
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title Revenue Agent
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* I placed the summons in James M. Ramalho's hand. Mr. Ramalho then followed me and placed the summons on the hood of my car. I placed the summons on the driveway and left.